

# Executive Branch Personnel

## Public Financial Disclosure Report (OGE Form 278e)

### Filer's Information

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**Rettig, Charles**

Commissioner, Internal Revenue Service, Department of the Treasury

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Other Federal Government Positions Held During the Preceding 12 Months:

None

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Names of Congressional Committees Considering Nomination:

- **Committee on Finance**
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Electronic Signature - I certify that the statements I have made in this form are true, complete and correct to the best of my knowledge.

/s/ Rettig, Charles [electronically signed on 11/09/2017 by Rettig, Charles in Integrity.gov]

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Agency Ethics Official's Opinion - On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations (subject to any comments below).

/s/ Horton, Elizabeth A, Certifying Official [electronically signed on 03/09/2018 by Horton, Elizabeth A in Integrity.gov]

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Other review conducted by

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U.S. Office of Government Ethics Certification

/s/ Apol, David, Certifying Official [electronically signed on 03/16/2018 by Apol, David in Integrity.gov]

## 1. Filer's Positions Held Outside United States Government

#	ORGANIZATION NAME	CITY, STATE	ORGANIZATION TYPE	POSITION HELD	FROM	TO
1	Hochman, Salkin, Rettig, Toscher & Perez, PC	Beverly Hills, California	Law Firm	President	7/1982	Present
2	PADI Foundation	Beverly Hills, California	Non-Profit	President / Director	6/1992	Present
3	American Bar Association Section of Taxation	Washington, District of Columbia	Non-Profit	Vice-Chair, Administration	9/2015	Present
4	American College of Tax Counsel	Washington, District of Columbia	Non-Profit	Vice-President	9/2016	Present
5	University of Southern California Gould School of Law Annual Tax Institute	Los Angeles, California	University/College	Member, Executive Committee	6/2003	Present
6	University of California, Los Angeles Extension, Annual Tax Controversy Institute	Los Angeles, California	University/College	Institute Chair	1/1998	Present
7	New York University School of Continuing and Professional Studies Institute on Federal Taxation	New York, New York	University/College	Chair, Tax Controversies Sessions	5/2007	Present
8	American Bar Association National Institute on Criminal Tax Fraud and Civil Tax Controversy	Washington, District of Columbia	Non-Profit	Institute Co-Chair	5/2010	Present
9	Wolters Kluwer CCH	Chicago, Illinois	Corporation	Columnist	5/2007	Present
10	American Bar Association Section of Taxation	Washington, District of Columbia	Non-Profit	Council Director	9/2012	9/2015
11	American College of Tax Counsel	Washington, District of Columbia	Non-Profit	Secretary-Treasurer	9/2015	9/2016

#	ORGANIZATION NAME	CITY, STATE	ORGANIZATION TYPE	POSITION HELD	FROM	TO
12	University of Southern California Gould School of Law Annual Tax Institute	Los Angeles, California	University/College	Subcommittee Chair - Ethics, Compliance and Enforcement	6/2004	Present
13	New York University School of Continuing and Professional Studies Institute on Federal Taxation	New York, New York	University/College	Institute Co-Chair	11/2017	11/2017
14	American College of Tax Council	Washington, District of Columbia	Non-Profit	Chair, Nominating Committee	9/2012	9/2015
15	9150 Trust	Los Angeles, California	Trust	Trustee	3/1992	Present
16	Rettig Family Trust	Los Angeles, California	Trust	Trustee	8/2000	Present
17	MAHGOS 1989 Trust	Los Angeles, California	Trust	Trustee	9/2010	Present
18	MAYGOS 1989 Trust	Los Angeles, California	Trust	Trustee	9/2010	Present
19	MUGEHS 1989 Trust	Los Angeles, California	Trust	Trustee	9/2010	Present
20	MAHSHS 1998 Trust	Los Angeles, California	Trust	Trustee	9/2010	Present
21	B Family Trust 2003 fbo LMB	Los Angeles, California	Trust	Trustee	11/2005	Present
22	B Family Trust 2003 fbo LMF NonEx	Los Angeles, California	Trust	Trustee	11/2005	Present
23	B 2014 GRAT	Los Angeles, California	Trust	Trustee	6/2014	Present
24	B Family Trust 2003 fbo LMF Ex	Los Angeles, California	Trust	Trustee	11/2005	Present

#	ORGANIZATION NAME	CITY, STATE	ORGANIZATION TYPE	POSITION HELD	FROM	TO
25	B Family Irrevocable Trust 1999 fbo LMB	Los Angeles, California	Trust	Trustee	11/2005	Present
26	B Family Irrevocable Trust 1999 fbo LMF	Los Angeles, California	Trust	Trustee	11/2005	Present
27	LIB 2014 GRAT	Los Angeles, California	Trust	Trustee	6/2014	Present
28	LIB Family Trust 2003 fbo LMF	Los Angeles, California	Trust	Trustee	11/2005	Present
29	LIB Family Trust 2003 fbo LMB	Los Angeles, California	Trust	Trustee	11/2005	Present
30	LIB 2009 GRAT	Los Angeles, California	Trust	Trustee	11/2005	Present
31	B 2009 GRAT	Los Angeles, California	Trust	Trustee	11/2005	Present

## 2. Filer's Employment Assets & Income and Retirement Accounts

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
1	Hochman, Salkin, Rettig, Toscher & Perez, PC (law firm)	N/A		Salary	\$1,138,139
1.1	Hochman, Salkin, Rettig, Toscher & Perez, PC anticipated 2017 year-end distribution	N/A	\$1,000,001 - \$5,000,000		None (or less than \$201)
1.2	Hochman Salkin Rettig Toscher & Perez, PC, equity interest	N/A	\$1,000,001 - \$5,000,000		None (or less than \$201)
1.3	Hochman Salkin Rettig Toscher & Perez, PC, contingency fee cases (value not readily ascertainable)	N/A			None (or less than \$201)

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
2	PADI Foundation	N/A		Directors fee and administrative operations fee	\$22,000
3	Wolters Kluwer	N/A			
3.1	"CCH Expert Treatise Library: Tax Practice & Procedure," 2nd ed., Wolters Kluwer (value not readily ascertainable)	N/A		Rent or Royalties	\$1,001 - \$2,500
3.2	CCH Journal of Tax Practice & Procedure, Wolters Kluwer	See Endnote	N/A	Columnist for the Journal of Tax Practice & Procedure	\$5,000
4	Hochman Salkin Rettig Toscher & Perez PC Profit Sharing Plan	No			
4.1	AT&T, Inc	N/A	\$100,001 - \$250,000	Capital Gains Dividends	\$5,001 - \$15,000
4.2	AES Corporation	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.3	Bank of America Corp	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$2,501 - \$5,000
4.4	Berkshire Hathaway A	N/A	\$100,001 - \$250,000	Capital Gains Dividends	\$5,001 - \$15,000
4.5	Chevron Corp	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.6	Exxon Mobil Corp	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.7	OGE Energy	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.8	Westar Energy	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.9	Baron Asset Fund	Yes	\$500,001 - \$1,000,000		\$15,001 - \$50,000
4.10	Dodge & Cox Stock	Yes	\$500,001 - \$1,000,000		\$15,001 - \$50,000
4.11	Tweedy, Browne Global Value	Yes	\$500,001 - \$1,000,000		\$15,001 - \$50,000
4.12	Vanguard Federal Money Mkt Fund	Yes	\$1,001 - \$15,000		\$201 - \$1,000
4.13	Vanguard Total Stock Market Index Admiral Shares	Yes	\$1,000,001 - \$5,000,000		\$15,001 - \$50,000
4.14	Vanguard Small-Cap Index Admiral Shares	Yes	\$100,001 - \$250,000		\$5,001 - \$15,000
4.15	Vanguard Hi Yield Corporate Fund	Yes	\$250,001 - \$500,000		\$5,001 - \$15,000
4.16	U.S. bank account (cash)	N/A	\$1,001 - \$15,000		None (or less than \$201)
4.17	Harbor City Mobile Home Park, Las Vegas, Nevada	N/A	\$100,001 - \$250,000		None (or less than \$201)
4.18	H&S New Mountain II, L.P.	No			
4.18.1	New Mountain II, L.P.	No	\$1,001 - \$15,000		None (or less than \$201)
4.18.1.1	MailSouth (value not readily ascertainable) - consumer analytics	N/A			None (or less than \$201)
4.18.1.2	Deltek (value not readily ascertainable) - enterprise software	N/A			None (or less than \$201)
4.18.1.3	Validus (value not readily ascertainable) - reinsurance	N/A			None (or less than \$201)
4.18.1.4	Connexions (value not readily ascertainable) - health care technology	N/A			None (or less than \$201)

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.18.1.5	Paris RE (value not readily ascertainable) - reinsurance	N/A			None (or less than \$201)
4.18.1.6	Ikaria / Bellerophon (value not readily ascertainable) - medical devices	N/A			None (or less than \$201)
4.18.1.7	Inmar (value not readily ascertainable) - data analytics	N/A			None (or less than \$201)
4.18.1.8	Oakleaf/Valet Waste (value not readily ascertainable) - waste management	N/A			None (or less than \$201)
4.19	H&S New Mountain III, L.P.	No			
4.19.1	New Mountain Partners III, L.P.	No	\$250,001 - \$500,000		None (or less than \$201)
4.19.1.1	Oakleaf/Valet Waste (value not readily ascertainable) - waste management	N/A			None (or less than \$201)
4.19.1.2	Intermarine (value not readily ascertainable) - cargo transport	N/A			None (or less than \$201)
4.19.1.3	Tygris/Everbank (value not readily ascertainable) - financial services	N/A			None (or less than \$201)
4.19.1.4	Camber Corporation (value not readily ascertainable) - technology	N/A			None (or less than \$201)
4.19.1.5	New Mountain Finance Company (value not readily ascertainable) - finance	N/A			None (or less than \$201)
4.19.1.6	RedPraire / JDA Software Group, Inc. (value not readily ascertainable) - software	N/A			None (or less than \$201)
4.19.1.7	Avantor Performance Materials Holdings S.A. (value not readily ascertainable) - life science manufacturing	N/A			None (or less than \$201)
4.19.1.8	Stroz Friedberg (value not readily ascertainable) - cyber security	N/A			None (or less than \$201)



#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.19.1.9	NuSil (value not readily ascertainable) - medical silicones	N/A			None (or less than \$201)
4.19.1.10	Information Resources, Inc.(value not readily ascertainable) - data analytics	N/A			None (or less than \$201)
4.19.1.11	SNL Financial (value not readily ascertainable) - financial services	N/A			None (or less than \$201)
4.19.1.12	AmWINS (value not readily ascertainable) - insurance	N/A			None (or less than \$201)
4.19.1.13	ABB Concise / ODG (value not readily ascertainable) - contact lens distributor	N/A			None (or less than \$201)
4.19.1.14	Western Dental (value not readily ascertainable) - dental services	N/A			None (or less than \$201)
4.19.2	U.S. bank account (cash)	N/A	\$50,001 - \$100,000	Interest	\$201 - \$1,000
4.19.3	Vanguard California Muni Bond Fund	Yes	\$1,001 - \$15,000		\$201 - \$1,000
5	Hochman Salkin Rettig Toscher & Perez PC, Cash Balance Pension Plan	N/A	\$1,000,001 - \$5,000,000		None (or less than \$201)
6	IRRA	No			
6.1	iShares 3-7 Year Treasury Bond ETF	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.2	iShares iBoxx \$ Invest Grade Corp Bond	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.3	iShares iBoxx \$ High Yield Corporate Bd	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.4	iShares Core MSCI Emerging Markets ETF	Yes	\$15,001 - \$50,000		\$201 - \$1,000
6.5	iShares Barclays MBS Bond	Yes	\$15,001 - \$50,000		\$201 - \$1,000

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
6.6	iShares MSCI Canada Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.7	iShares MSCI EMU Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.8	iShares MSCI Japan Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.9	iShares MSCI Pacific ex-Japan	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.10	iShares MSCI Sweden Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.11	iShares MSCI Switzerland Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.12	iShares MSCI United Kingdom Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.13	iShares Barclays TIPS Bond	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.14	PowerShares Emerging Markets Sov Dbt ETF	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.15	PowerShares Preferred Portfolio(ETF)	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.16	Market Vectors Emerging Mkts Local ETF	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.17	Vanguard Growth ETF	Yes	\$15,001 - \$50,000		None (or less than \$201)
6.18	Vanguard Intermediate-Term Bond ETF	Yes	\$15,001 - \$50,000		None (or less than \$201)
6.19	VANGUARD Bd Ix/VANGUARD SHORT TERM	Yes	\$1,001 - \$15,000		None (or less than \$201)

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
6.20	Vanguard Small-Cap Growth ETF	Yes	\$1,001 - \$15,000		None (or less than \$201)
6.21	Vanguard Value ETF	Yes	\$50,001 - \$100,000		\$1,001 - \$2,500
6.22	WisdomTree Inter Hedged Eq Fund	Yes	\$1,001 - \$15,000		\$201 - \$1,000
7	RRA	No			
7.1	iShares Russell 3000 Value Index (ETF)	Yes	\$1,001 - \$15,000		None (or less than \$201)
7.2	iShares S&P SmallCap 600 Index	Yes	\$1,001 - \$15,000		None (or less than \$201)
7.3	iShares Russell 3000 Growth Index (ETF)	Yes	\$1,001 - \$15,000		None (or less than \$201)
7.4	iShares iBoxx \$ Invest Grade Corp Bond	Yes	\$1,001 - \$15,000		None (or less than \$201)
7.5	iShares Barclays Interm Govt/Credit Bond	Yes	\$1,001 - \$15,000		None (or less than \$201)
7.6	SPDR Barclays Capital High Yield Bond	Yes	None (or less than \$1,001)		None (or less than \$201)
7.7	VANGUARD TAX-MA/FTSE DEVELOPED MKTS	Yes	\$1,001 - \$15,000		\$2,501 - \$5,000
7.8	Vanguard Emerging Markets Stock Index Fd	Yes	\$1,001 - \$15,000		None (or less than \$201)
7.9	Vanguard Mortgage-Backed Securities ETF	Yes	\$1,001 - \$15,000		None (or less than \$201)

### 3. Filer's Employment Agreements and Arrangements

#	EMPLOYER OR PARTY	CITY, STATE	STATUS AND TERMS	DATE
1	Hochman, Salkin, Rettig, Toscher & Perez, PC	Beverly Hills, California	Annual year-end distribution to be received on or before December 31, 2017. If I remain with the firm in 2018, the amount of the pro rata distribution I would receive for 2018 would depend on the date of termination of my relationship with the firm and the amount would be fixed as of the date of my withdrawal.	3/1987
2	Hochman, Salkin, Rettig, Toscher & Perez, PC	Beverly Hills, California	Shares will be redeemed or acquired by remaining shareholders at fair value as of the date of my withdrawal. Firm name will be changed to Hochman, Salkin, Toscher & Perez, P.C.	3/1987
3	Hochman Salkin Rettig Toscher & Perez, PC	Beverly Hills, California	I will continue to participate in the firm's Profit Sharing Plan, a defined contribution plan. The Plan sponsor will not make further contributions after my separation.	1/1988
4	Hochman Salkin Rettig Toscher & Perez, PC	Beverly Hills, California	I will continue to participate in this cash balance pension plan. The plan sponsor will not make further contributions after my separation.	1/2006
5	Hochman, Salkin, Rettig, Toscher & Perez, PC	Beverly Hills, California	Upon confirmation, I will transfer to Hochman, Salkin, Rettig, Toscher & Perez, PC my interest in three cases in which I have a fixed percentage interest. I will retain a fixed percentage in those fees (unrelated to the amount of time, if any, thereafter spent by others) as of the date of my withdrawal from the firm.	2/2017

#### 4. Filer's Sources of Compensation Exceeding \$5,000 in a Year

#	SOURCE NAME	CITY, STATE	BRIEF DESCRIPTION OF DUTIES
1	Hochman, Salkin, Rettig, Toscher & Perez, PC	Beverly Hills, California	Attorney
2	PADI Foundation	Beverly Hills, California	President and member of the Board of Directors
3	Estate of Movita Castaneda	Los Angeles, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)

#	SOURCE NAME	CITY, STATE	BRIEF DESCRIPTION OF DUTIES
4	Estate of Michael Jackson	Los Angeles, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
5	Taggart APC	San Francisco, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
6	Albert D Seeno Constuction Company	Concord, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
7	James Pflueger	Honolulu, Hawaii	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
8	Dispatch Transportation, LLC	Fontana, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
9	David Butterfield	San Diego, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
10	Kosti Shirvanian	Newport Beach, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
11	Albert Seeno, Jr.	Concord, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
12	Alan Smalley	Los Angeles, California	Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)
13	26 confidential clients are not disclosed because they are subject to non-public investigations and pursuant to Model Rule 1.6, California State Bar Rule 3-100; and Rule 1.6 of the Hawai'i Rules of Professional Conduct = 7 entities and 19 individual		Legal Services (client of Hochman, Salkin, Rettig, Toscher & Perez, P.C.)

## 5. Spouse's Employment Assets & Income and Retirement Accounts

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
1	Wishnow, Ross, Warsawsky & Company, APC, Business Management	N/A		Salary/bonus	

## 6. Other Assets and Income

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
1	Energy Corporation of America Mineral Lease (Oil) Kanawha, W.V.	N/A	\$1,001 - \$15,000	Rent or Royalties	\$2,501 - \$5,000
2	U.S. bank account (cash)	N/A	\$100,001 - \$250,000	Interest	\$201 - \$1,000
3	Personal Loan Receivable from family member	N/A	\$250,001 - \$500,000		None (or less than \$201)
4	Rettig Family Trust	No			
4.1	Residential Real Estate - La Jolla, CA	N/A	\$500,001 - \$1,000,000	Rent or Royalties	\$15,001 - \$50,000
4.2	Industrial Real Estate - Los Angeles, CA	N/A	\$500,001 - \$1,000,000	Rent or Royalties	\$50,001 - \$100,000
4.3	Residential Real Estate - Honolulu, HI	N/A	\$1,000,001 - \$5,000,000	Rent or Royalties	\$100,001 - \$1,000,000
4.4	Adobe Systems Inc	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$1,001 - \$2,500
4.5	Allergan Inc	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.6	Google Inc. - Class A Common Stock	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$2,501 - \$5,000
4.7	Amazon.com Inc	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.8	American Tower Corporation	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.9	Apple Inc. - Common Stock	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$1,001 - \$2,500

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.10	Applied Materials, Inc. - Common Stock	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$201 - \$1,000
4.11	AT&T	N/A	\$1,001 - \$15,000	Capital Gains Dividends	\$201 - \$1,000
4.12	BioMarin Pharmaceutical Inc. - Common Stock	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.13	Black Hills Corporation	N/A	\$1,001 - \$15,000	Capital Gains Dividends	\$201 - \$1,000
4.14	BlackRock Inc	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.15	Constellation Brands Inc A	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.16	Horton D.R. Inc	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$201 - \$1,000
4.17	Devon Energy Corp	N/A	\$1,001 - \$15,000	Capital Gains Dividends	\$201 - \$1,000
4.18	DowDuPont	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.19	Edwards Lifesciences Corp	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.20	EOG Resources	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.21	Facebook, Inc. - Class A Common Stock	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$201 - \$1,000
4.22	General Dynamics	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$201 - \$1,000
4.23	Goldman Sachs Group Inc	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$1,001 - \$2,500

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.24	Halliburton Co	N/A	\$1,001 - \$15,000	Capital Gains Dividends	\$201 - \$1,000
4.25	Home Depot Inc	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$1,001 - \$2,500
4.26	iShares S&P CA AMT-Free Municipal Bd	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$1,001 - \$2,500
4.27	iShares Barclays TIPS Bond	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$1,001 - \$2,500
4.28	JP Morgan Chase & Co	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$1,001 - \$2,500
4.29	KeyCorp	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.30	Estee Lauder Cos.	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$1,001 - \$2,500
4.31	Raytheon Co	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.32	SPDR Gold Shares	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.33	Splunk Inc. - Common Stock	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.34	Synopsys, Inc. - Common Stock	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000
4.35	TJX Cos Inc	N/A	\$1,001 - \$15,000	Dividends Capital Gains	\$201 - \$1,000
4.36	Union Pacific Corp	N/A	\$1,001 - \$15,000	Capital Gains Dividends	\$201 - \$1,000
4.37	VOYA Financial, Inc	N/A	\$15,001 - \$50,000	Dividends Capital Gains	\$201 - \$1,000



#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.38	Wal-Mart Stores	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$1,001 - \$2,500
4.39	Zoetis Inc	N/A	\$15,001 - \$50,000	Capital Gains Dividends	\$201 - \$1,000
4.40	AQR Managed Funds Strategy Fund Class I	Yes	\$15,001 - \$50,000		\$1,001 - \$2,500
4.41	BlackRock Global SmallCap Instl	Yes	\$15,001 - \$50,000		\$1,001 - \$2,500
4.42	BlackRock CA Muni Bond Instl	Yes	\$15,001 - \$50,000		\$1,001 - \$2,500
4.43	BlackRock Global Long/Short Credit Instl	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.44	Blackrock Muniyld California Quty Fd Inc	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.45	BlackRock Total Emerging Markets Fund Institutional	Yes	\$15,001 - \$50,000		\$1,001 - \$2,500
4.46	Boston Partners Long/Short Research Fund Institutional Class	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.47	Deutsche Global Infrastructure Fund Class S	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.48	First Eagle Overseas Fund Class I	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.49	FPA Crescent Fund	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.50	Franklin CA High Yield Municipal Adv	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.51	Franklin CA Tax-Free Inc Adv	Yes	\$15,001 - \$50,000		\$201 - \$1,000

#	DESCRIPTION	EIF	VALUE	INCOME TYPE	INCOME AMOUNT
4.52	Guggenheim Macro Opportunities Fund Institutional Class	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.53	Lord Abbett Short Duration Tax Free Fund Class F	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.54	Pioneer Multi-Asset Ultrashort Income Fund Class Y	Yes	\$15,001 - \$50,000		\$201 - \$1,000
4.55	Thornburg California Limited Term Municipal Fund Class I	Yes	\$50,001 - \$100,000		\$1,001 - \$2,500
5	Rosecrans Trust	No			
5.1	Mineral Lease (Oil), Los Angeles, CA - BreitBurn Mgmt Co.	N/A	\$15,001 - \$50,000	Rent or Royalties	\$2,501 - \$5,000
5.2	Mineral Lease (Oil), Wilmington, CA - Cooper & Bain, Inc, 16.667	N/A	\$15,001 - \$50,000	Rent or Royalties	\$2,501 - \$5,000
5.3	Mineral Lease (Oil), Los Angeles, CA - BreitBurn Mgmt Co 21.667	N/A	\$15,001 - \$50,000	Rent or Royalties	\$2,501 - \$5,000
5.4	Mineral Lease (Oil), Encinitas, CA - Sherwin Yoelin	N/A	\$15,001 - \$50,000	Rent or Royalties	\$2,501 - \$5,000

## 7. Transactions

(N/A) - Not required for this type of report

## 8. Liabilities

#	CREDITOR NAME		TYPE	AMOUNT	YEAR INCURRED	RATE	TERM
1	Wells Fargo		Mortgage (investment/rental property)	\$100,001 - \$250,000	2008	4.6%	30 years
2	Advancial	See Endnote	Mortgage (investment/rental property)	\$100,001 - \$250,000	2009	5.5%	30 years
3	Advancial	See Endnote	Mortgage (investment/rental property)	\$100,001 - \$250,000	2009	5.75%	30 years
4	Wells Fargo	See Endnote	Exercised Line of Credit	\$250,001 - \$500,000	2015	3.0%	30 years
5	Wells Fargo		Mortgage on Personal Residence	\$100,001 - \$250,000	2010	3.5%	30 years

## 9. Gifts and Travel Reimbursements

(N/A) - Not required for this type of report

## Endnotes

PART	#	ENDNOTE
2.	3.2	<p>Articles published by Wolters Kluwer for their CCH Journal of Tax Practice &amp; Procedure during the reporting period include:</p> <ol style="list-style-type: none"> <li>1. Striking Hard: Overview of the Revised California Administrative Income Tax Procedure (July 2017)</li> <li>2. What to Expect from Newly Announced LB &amp; I Compliance Campaigns (March 2017)</li> <li>3. Message from the Institute Chair, Charles P. Rettig (December 2016)</li> <li>4. TIGTA Evaluation of the IRS Whistleblower Program (October 2016)</li> <li>5. Why the Ongoing Problem with FBAR Compliance? (August 2016)</li> <li>6. In a Tax Practice, Everything Is Fine, Until It's Not! (June 2016)</li> <li>7. The Panama Papers and Lessons Learned from Years of Offshore Leaks (May 2016)</li> <li>8. IRS Audit Selection and Classification Processes (March 2016)</li> <li>9. Evaluating the IRS Wealth Squad (January 2016)</li> <li>10. Co-Author Updates to the 13 Chapter online treatise "Tax Practice &amp; Procedure," (December 2016)</li> </ol>
8.	2	Represents undivided 50% ownership interest in the asset secured by this loan.
8.	3	Represents undivided 50% ownership interest in the asset secured by this loan.
8.	4	Used to fund personal loan to family member referenced above as an asset of mine and borrower makes all payments on this credit line.

# Summary of Contents

## 1. Filer's Positions Held Outside United States Government

Part 1 discloses positions that the filer held at any time during the reporting period (excluding positions with the United States Government). Positions are reportable even if the filer did not receive compensation.

This section does not include the following: (1) positions with religious, social, fraternal, or political organizations; (2) positions solely of an honorary nature; (3) positions held as part of the filer's official duties with the United States Government; (4) mere membership in an organization; and (5) passive investment interests as a limited partner or non-managing member of a limited liability company.

## 2. Filer's Employment Assets & Income and Retirement Accounts

Part 2 discloses the following:

- Sources of earned and other non-investment income of the filer totaling more than \$200 during the reporting period (e.g., salary, fees, partnership share, honoraria, scholarships, and prizes)
- Assets related to the filer's business, employment, or other income-generating activities that (1) ended the reporting period with a value greater than \$1,000 or (2) produced more than \$200 in income during the reporting period (e.g., equity in business or partnership, stock options, retirement plans/accounts and their underlying holdings as appropriate, deferred compensation, and intellectual property, such as book deals and patents)

This section does not include assets or income from United States Government employment or assets that were acquired separately from the filer's business, employment, or other income-generating activities (e.g., assets purchased through a brokerage account). Note: The type of income is not required if the amount of income is \$0 - \$200 or if the asset qualifies as an excepted investment fund (EIF).

## 3. Filer's Employment Agreements and Arrangements

Part 3 discloses agreements or arrangements that the filer had during the reporting period with an employer or former employer (except the United States Government), such as the following:

- Future employment
- Leave of absence
- Continuing payments from an employer, including severance and payments not yet received for previous work (excluding ordinary salary from a current employer)
- Continuing participation in an employee welfare, retirement, or other benefit plan, such as pensions or a deferred compensation plan
- Retention or disposition of employer-awarded equity, sharing in profits or carried interests (e.g., vested and unvested stock options, restricted stock, future share of a company's profits, etc.)

#### **4. Filer's Sources of Compensation Exceeding \$5,000 in a Year**

Part 4 discloses sources (except the United States Government) that paid more than \$5,000 in a calendar year for the filer's services during any year of the reporting period.

The filer discloses payments both from employers and from any clients to whom the filer personally provided services. The filer discloses a source even if the source made its payment to the filer's employer and not to the filer. The filer does not disclose a client's payment to the filer's employer if the filer did not provide the services for which the client is paying.

#### **5. Spouse's Employment Assets & Income and Retirement Accounts**

Part 5 discloses the following:

- Sources of earned income (excluding honoraria) for the filer's spouse totaling more than \$1,000 during the reporting period (e.g., salary, consulting fees, and partnership share)
- Sources of honoraria for the filer's spouse greater than \$200 during the reporting period
- Assets related to the filer's spouse's employment, business activities, other income-generating activities that (1) ended the reporting period with a value greater than \$1,000 or (2) produced more than \$200 in income during the reporting period (e.g., equity in business or partnership, stock options, retirement plans/accounts and their underlying holdings as appropriate, deferred compensation, and intellectual property, such as book deals and patents)

This section does not include assets or income from United States Government employment or assets that were acquired separately from the filer's spouse's business, employment, or other income-generating activities (e.g., assets purchased through a brokerage account). Note: The type of income is not required if the amount of income is \$0 - \$200 or if the asset qualifies as an excepted investment fund (EIF). Amounts of income are not required for a spouse's earned income (excluding honoraria).

#### **6. Other Assets and Income**

Part 6 discloses each asset, not already reported, that (1) ended the reporting period with a value greater than \$1,000 or (2) produced more than \$200 in investment income during the reporting period. For purposes of the value and income thresholds, the filer aggregates the filer's interests with those of the filer's spouse and dependent children.

This section does not include the following types of assets: (1) a personal residence (unless it was rented out during the reporting period); (2) income or retirement benefits associated with United States Government employment (e.g., Thrift Savings Plan); and (3) cash accounts (e.g., checking, savings, money market accounts) at a single financial institution with a value of \$5,000 or less (unless more than \$200 of income was produced). Additional exceptions apply. Note: The type of income is not required if the amount of income is \$0 - \$200 or if the asset qualifies as an excepted investment fund (EIF).

#### **7. Transactions**

Part 7 discloses purchases, sales, or exchanges of real property or securities in excess of \$1,000 made on behalf of the filer, the filer's spouse or dependent child during reporting period.

This section does not include transactions that concern the following: (1) a personal residence, unless rented out; (2) cash accounts (e.g., checking, savings, CDs, money market accounts) and money market mutual funds; (3) Treasury bills, bonds, and notes; and (4) holdings within a federal Thrift Savings Plan account. Additional exceptions apply.

## **8. Liabilities**

Part 8 discloses liabilities over \$10,000 that the filer, the filer's spouse or dependent child owed at any time during the reporting period.

This section does not include the following types of liabilities: (1) mortgages on a personal residence, unless rented out (limitations apply for PAS filers); (2) loans secured by a personal motor vehicle, household furniture, or appliances, unless the loan exceeds the item's purchase price; and (3) revolving charge accounts, such as credit card balances, if the outstanding liability did not exceed \$10,000 at the end of the reporting period. Additional exceptions apply.

## **9. Gifts and Travel Reimbursements**

This section discloses:

- Gifts totaling more than \$390 that the filer, the filer's spouse, and dependent children received from any one source during the reporting period.
- Travel reimbursements totaling more than \$390 that the filer, the filer's spouse, and dependent children received from any one source during the reporting period.

For purposes of this section, the filer need not aggregate any gift or travel reimbursement with a value of \$156 or less. Regardless of the value, this section does not include the following items: (1) anything received from relatives; (2) anything received from the United States Government or from the District of Columbia, state, or local governments; (3) bequests and other forms of inheritance; (4) gifts and travel reimbursements given to the filer's agency in connection with the filer's official travel; (5) gifts of hospitality (food, lodging, entertainment) at the donor's residence or personal premises; and (6) anything received by the filer's spouse or dependent children totally independent of their relationship to the filer. Additional exceptions apply.

## Privacy Act Statement

Title I of the Ethics in Government Act of 1978, as amended (the Act), 5 U.S.C. app. § 101 et seq., as amended by the Stop Trading on Congressional Knowledge Act of 2012 (Pub. L. 112-105) (STOCK Act), and 5 C.F.R. Part 2634 of the U. S. Office of Government Ethics regulations require the reporting of this information. The primary use of the information on this report is for review by Government officials to determine compliance with applicable Federal laws and regulations. This report may also be disclosed upon request to any requesting person in accordance with sections 105 and 402(b)(1) of the Act or as otherwise authorized by law. You may inspect applications for public access of your own form upon request. Additional disclosures of the information on this report may be made: (1) to any requesting person, subject to the limitation contained in section 208(d)(1) of title 18, any determination granting an exemption pursuant to sections 208(b)(1) and 208(b)(3) of title 18; (2) to a Federal, State, or local law enforcement agency if the disclosing agency becomes aware of violations or potential violations of law or regulation; (3) to another Federal agency, court or party in a court or Federal administrative proceeding when the Government is a party or in order to comply with a judge-issued subpoena; (4) to a source when necessary to obtain information relevant to a conflict of interest investigation or determination; (5) to the National Archives and Records Administration or the General Services Administration in records management inspections; (6) to the Office of Management and Budget during legislative coordination on private relief legislation; (7) to the Department of Justice or in certain legal proceedings when the disclosing agency, an employee of the disclosing agency, or the United States is a party to litigation or has an interest in the litigation and the use of such records is deemed relevant and necessary to the litigation; (8) to reviewing officials in a new office, department or agency when an employee transfers or is detailed from one covered position to another; (9) to a Member of Congress or a congressional office in response to an inquiry made on behalf of an individual who is the subject of the record; (10) to contractors and other non-Government employees working on a contract, service or assignment for the Federal Government when necessary to accomplish a function related to an OGE Government-wide system of records; and (11) on the OGE Website and to any person, department or agency, any written ethics agreement filed with OGE by an individual nominated by the President to a position requiring Senate confirmation. See also the OGE/GOVT-1 executive branch-wide Privacy Act system of records.

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